

Maine Revised Statutes

Title 36: TAXATION

Chapter 377: HOSPITAL TAX HEADING: PL 2003, c. 513, Pt. H, §1 (new)

§2892. TAX IMPOSED

(WHOLE SECTION TEXT REPEALED ON CONTINGENCY: See PL 2003, c. 673, Pt. HH, §6, 7)

For the state fiscal year beginning on July 1, 2003, a tax is imposed against each hospital in the State. The tax is equal to .74% of net operating revenue for the tax year as identified on the hospital's most recent audited annual financial statement for that tax year. Delinquent tax payments are subject to Title 22, section 3175-C. [2003, c. 673, Pt. HH, §3 (AMD); 2003, c. 673, Pt. HH, §§6, 7 (AFF).]

For state fiscal years beginning on or after July 1, 2004, a tax is imposed annually against each hospital in the State. The tax is equal to 2.23% of the hospital's net operating revenue as identified in the hospital's audited financial statement for the hospital's taxable year. For the state fiscal year beginning July 1, 2004, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2002. For the state fiscal year beginning July 1, 2005, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2003. For state fiscal years beginning on or after July 1, 2006 but before July 1, 2008, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2004. [2007, c. 545, §6 (AMD).]

For state fiscal years beginning on or after July 1, 2008, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2006. [2007, c. 545, §6 (NEW).]

For state fiscal years beginning on or after July 1, 2010, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2008. [2009, c. 571, Pt. AAA, §1 (NEW).]

For state fiscal years beginning on or after July 1, 2013, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2012. [2013, c. 368, Pt. QQ, §1 (NEW).]

SECTION HISTORY

2003, c. 513, §H1 (NEW). 2003, c. 673, §HH3 (AMD). 2003, c. 673, §§HH6,7 (AFF). 2005, c. 12, §ZZ2 (AMD). 2007, c. 545, §6 (AMD). 2009, c. 571, Pt. AAA, §1 (AMD). 2013, c. 368, Pt. QQ, §1 (AMD).

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